

**Office of Criminal Justice Assistance  
2003**

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808 W. Nye Lane  
Carson City, Nevada 89706

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# **General Guidelines For Project Directors & Fiscal Officers**



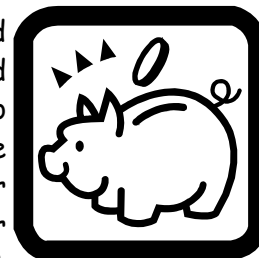


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## Introduction

This guide has been prepared to serve as the primary reference for financial management and grants administration. It outlines the terms and conditions required of grant projects. Funded projects must be administered in accordance with these administrative and fiscal conditions. Failure to comply with these requirements may result in the withholding or disallowance of grant payments, the reduction or termination of the grant award and/or the denial of future grant awards. All agencies receiving grant funds for programs funded by the Office of Criminal Justice Assistance (OCJA) must comply with the applicable Program Guidelines and Request for Proposal (RFP), provisions of the Office of Justice Programs Financial and Administrative Guide for Grants and other applicable federal and state regulations.



OCJA may modify and/or impose additional conditions not outlined in this handbook should it be deemed appropriate to do so. Modifications or exceptions to these provisions must be made in writing.

If there are any questions regarding this manual, the Office of Justice Programs Financial & Administrative Guide, or any other applicable state or federal regulations, please contact your OCJA program manager.

Office of Criminal Justice Assistance

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## Project Personnel



### Project Director

The Project Director is the individual who will be in direct operational charge of the project and who combines knowledge and experience in the project area with expertise in administration and supervision. The Project Director shares responsibility with the Fiscal Officer for certifying all expenditures are valid and necessary. The Project Director is responsible for:

1. Ensuring any project monies expended or obligated are for allowable costs and are in compliance with the approved budget;
2. Maintaining required documentation of project activities and accomplishments; and
3. Signing all reports and grant modifications.
4. Ensuring monthly financial and quarterly reports are filed as required.

### Fiscal Officer

The Fiscal Officer is someone *other* than the Project Director. The Fiscal Officer is accountable for fiscal matters relating to the project and ultimately responsible for:

1. Maintaining proper accounting records;
2. Ensuring the appropriate expenditure of grant funds;
3. Verifying of expenditures, and preparing subgrant financial reports.
4. Verifying Project Change Request forms and ensuring they are approved prior to incurring any expenses.



## Accounting Requirements

All recipients of federal funding are required to establish and maintain accounting systems and financial records to accurately account for funds awarded to them. These records will include both federal funds, and all matching funds of state, local and private organizations. The accounting system must fully record the amount and disposition of all project funds. Accounting records must show receipt of funds and expenditures by source. General ledger entries must be reconciled with the Monthly Financial Reports (NCA003) and include supportive documentation.



Funds awarded will be expended only for activities and purposes stated in the approved budget and within the approved grant period. Grant funds must be obligated before the end date of the grant period. Obligated funds are funds which have been committed for goods or services that have been ordered but not received. These obligations and payments include both federal dollars and matching contributions.

### A. The accounting systems for all federal projects must ensure:

1. Justice grant funds are NOT commingled with funds from other federal funding sources. Subgrantees are prohibited from commingling funds on either a program-by-program or a project-by-project basis. Each award must be accounted for separately. OCJA recommends using the assigned grant numbers for tracking purposes.
2. Funds specifically budgeted and/or received for one project cannot be used to support another.
3. Funds cannot be obligated until the first day of the grant award.

### B. Accounting System Criteria

A subgrantee must use an acceptable and adequate accounting system which meets the following criteria:

1. Presents and classifies historical cost of the grant as required for budgetary and evaluation purposes.
2. Provides cost and property control to ensure optimal use of funds.
3. Controls funds and other resources to ensure the expenditure of funds and use of property are in conformance with any general or special

conditions applicable to the subgrantee.

4. Provides for monthly financial reporting of operations as required.
5. Provides financial data for planning, control, measurement, and evaluation of direct costs.
6. Includes a system of property records for all equipment (see Section XIV Equipment/Property Management/Inventory).
7. Maintains all required records for a minimum of three years from the date of the final report or until all questions arising from an audit have been resolved.

#### C. Accounting of Confidential Buy Funds

1. Agencies whose project contains confidential funds are subject to the provisions outlined in Office of Justice Program (OJP) Financial Guide, Chapter 8 (Appendix F) (see also <http://www.ojp.usdoj.gov/FinGuide/> .)
2. Subgrantees (Project Directors) are required to follow the criteria established for informant file security and contents, informant management and utilization, and payments to informants. (Appendix F outlines reporting guidelines.)
2. Subgrantees awarded Confidential Funds OVER \$5,000 will not be allowed to draw the entire amount of the award in a lump sum. The maximum amount a subgrantee may draw during a one month period will be \$5,000 unless otherwise authorized.
3. For on-going subgrantees (multi-jurisdictional task forces), Confidential Funds (in excess of \$5,000) received during the previous grant period must be expended prior to funds being drawn for current grant. For example, once the Confidential Funds bank balance for the 2002 Byrne Grant reaches a balance of \$5,000 then Confidential Funds can be drawn for the 2003 Byrne Grant. The 2002 Byrne Grant may be extended FOR EXPENDITURE OF CONFIDENTIAL FUNDS ONLY.
4. OCJA must receive monthly reporting documentation accounting for expenditure of Confidential Funds and showing the declining balance of funds on hand. Funds must be accounted for before additional funds may be drawn.
5. If an emergency situation exists, contact your program manager.

#### D. Accounting for Seizures/Forfeitures

1. BJA Guidelines require OCJA to report quarterly the amount of forfeiture funds obtained by programs funded by federal grants. If the program is 75% federally funded, 75% of the forfeitures received shall become a part of the grant program and must be expended by the grant.
2. Forfeited funds may be used to match federal grant funds.

## Program Income

Program/project income is defined as the profit resulting from income generated thru or as a result of an OCJA grant-funded project. Grant funds cannot, however, be used for the start-up of a business.

### A. Accounting For Program Income

All income generated as a direct result of an agency-funded project will be deemed program income. Program income must be used for the purposes and under the conditions applicable to the award. The federal portion of program income must be accounted for up to the same ratio of federal participation as funded in the project or program.

1. Use of program income may be to supplement project costs, reduce project costs, or may be refunded to the federal government. Examples of program income:
  - a. Sale of Property
  - b. Royalties
  - c. Attorney fees & costs - income received from a court ordered award
  - d. Registration/Tuition fees
  - e. Asset Seizures and Forfeitures
2. States or local units of government may use program income funds from seizures and forfeiture assets as match when assets are adjudicated by a state court in accordance with the state law. In addition, state and local units of government may use cash received under the equitable sharing program for the non-federal portion (match) of program costs, as provided for in the guidelines established by the Department of Justice (DOJ) Asset Forfeiture Office, when the assets are adjudicated by a federal court.
3. No federal requirements govern the disposition of program income earned after the end of the funding period unless the terms of the award or the awarding agency's regulations provide otherwise.



***Program income from asset seizures and forfeitures is considered earned by the project at the time of the seizure and is available for use by the recipient upon forfeiture.***



## Match Requirements

Cash match, also known as hard match, is income from a source other than federal funds that is budgeted for the project. In-kind match is not allowed for match to DOJ grants.

- A. Match requirements for grants may differ depending on the source of federal funding and the type of grant.
  - 1. The Byrne Formula grant funds may be used to pay up to 75% of the total project cost. The remaining costs must be a cash match.
  - 2. The Residential Substance Abuse Treatment (RSAT) grant for state prisoners may be used to pay up to 75% of the total project cost. Beginning with 2003 the match can be either cash or in-kind.
  - 3. The National Criminal History Improvement Program (NCHIP) grant requires a 10% match.
  - 4. The Local Law Enforcement Block Grant Program may not exceed 90% of the total project cost. The matching share (10%) must be cash match.
  - 5. The Bulletproof Vest grant match will be announced when awarded.
  - 6. Project Safe Neighborhood (PSN) has no match required.
  - 7. Coverdale Forensic Science Improvement grant requires no match.
  - 8. Prescription Drug Monitoring program requires no match.
- B. All subgrantees must maintain records that clearly show the source, the amount and the timing of all match contributions. The following may be used as cash match:
  - 1. Local and state appropriations.
  - 2. Funds contributed from private sources.
  - 3. Asset forfeiture funds.
- C. The matching share must be obligated by the end of the period for which the federal funds have been made available.
- D. With the exception of the Local Law Enforcement Block Grant, no match is required for most grants awarded to Indian tribes.

- E. In-kind match, also known as soft match, is the project's contribution of non-cash outlay of materials or resources to support a percentage of the DOJ grant award activities. Examples include donated office supplies and equipment and volunteer time. In general, the value of in-kind contributions is determined by fair market value. **In-kind match is not acceptable as match to DOJ grants.**
- F. Overmatch is defined as cash match exceeding the required match amount. OCJA encourages overmatch as an indicator of support for the program. Overmatch should be reported on the monthly financial report submitted to OCJA. Questions regarding reporting procedures should be directed to the OCJA project manager.

Grant funds may not be used to replace state or local funds (or, if applicable, funds provided by the Bureau of Indian Affairs) that would, in the absence of federal aid, be available or forthcoming for applicable programs. Instead, grant funds must be used to enhance or establish a new program.

## Supplanting

A grant recipient may not use federal grant funds to defray any costs the recipient already is obligated to pay. For example, if a grantee, prior to applying to participate in the grant program, had committed to purchase ten (10) new computers for crime analysis, then the grantee must purchase those ten (10) computers in addition to any computers requested for the grant program. Funds currently allocated to purchase office equipment may not be reallocated to other purposes nor refunded, should a grant be received. Non-federal funds for such equipment must remain available for and devoted to that purpose, with grant funds serving as a supplement to those non-federal funds.

The possibility of supplanting will be the subject of thorough application review, and future audits. Any supplanting of non-federal funds with grants will be grounds for potential suspension or termination of grant funding, recovery of funds already provided, and other civil or criminal sanctions. One of the major areas of concern regarding supplanting falls under the personnel category. If there is a question whether a supplanting issue exists, contact your OCJA program manager immediately for clarification.



## Site Monitoring / Auditing

A monitoring visit is an on-site assessment by OCJA to determine if the project is in compliance with the grant award agreement, the program guidelines, the RFP, the project director's manual, and federal and state laws and regulations. The monitoring process is intended to make an assessment of the subgrantee's ability to meet the provisions of the grant award agreement and program guidelines, and to support program branches in helping projects achieve their goals. It also provides the opportunity for technical assistance for the project.

All projects are monitored in compliance with federal and state laws. Acceptance of the grant award agreement obligates the project to allow OCJA staff and/or its authorized representatives unrestricted access to all project books, documents, papers, and records, including confidential client records, for inspection, copying, monitoring, and auditing. OCJA reserves the right to conduct unannounced monitoring visits.

### *Standard Monitoring Procedures*

When a project has been selected for a monitoring visit, OCJA staff will normally provide written and verbal notice prior to the monitoring. A notice letter is sent to the project director and copied to the finance director, informing project staff of the date of the monitoring, the grant(s) and time period to be monitored. The person(s) responsible for content of the progress reports and the oversight of grant-related activity should be available during the monitoring visit to answer questions.

The monitoring includes a review of key personnel/staffing, operational practices, source documentation, project activities and progress reports. The goals & objectives outlined on the grant application will be reviewed and compared to quarterly project reports to determine success or failure of the project. State/federal administrative requirements will be reviewed for compliance along with match, project income and equipment.



### *Standard Auditing Procedures*

The fiscal monitoring includes a review of accounting records and reports that support the amounts claimed for reimbursement on the monthly financial claim forms. Transactions are tested in expenditure categories deemed material to the grant to provide reasonable assurance expenses are related to the grant, proper records are maintained, and that expenditures are properly authorized and recorded in accordance with program requirements.

A report will be issued by OCJA within thirty (30) working days of completion of the audit. The report will describe any administrative findings, questioned costs, or disallowed costs identified during the audit. The subgrantee must provide a written response and any support documentation related to the findings and questioned/disallowed costs. If a response is not submitted within fifteen (15) working days of receipt of the report by subgrantee, all findings will be considered final. Non-response may result in the loss of grant funding.

## Unallowable Costs

All costs must be necessary to the success of the project. Guidance documents for unallowable costs are OMB A-87, OMB A-122 and state/federal guidelines. There are certain allowable and unallowable costs that are unique to each type of grant. If you are not sure a cost is allowable, please call your program manager at the Office of Criminal Justice Assistance. Some of the more generic unallowable costs are:

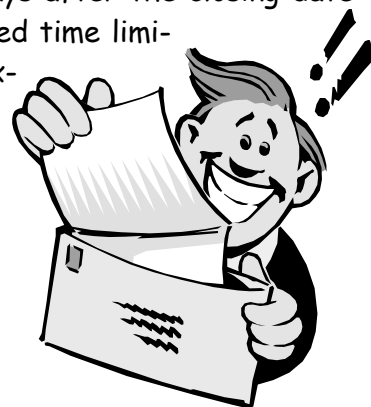
- Business Cards
- Late Charges
- Membership Dues
- Newspaper Subscriptions
- Indirect Costs
- Land/building Acquisition
- Construction
- Rental Cars - unless previously justified and approved by OCJA
- Bonuses, commissions, gifts and incentives
- Military type equipment
- Lobbying
- Fund raising
- Legal fees
- State and local sales tax
- Supplanting: federal funds must be used to supplement existing funds for program activities and not replace those funds which have been appropriated for the same purpose.
- Any expenditure not directly related to the program.



## Reimbursement Requests

Claims for reimbursement of expenditures must be submitted on a Monthly Financial Report form (NCA-003). A copy is included herein as Appendix A. Unless an exception is made for your particular project, the following guidelines apply.

1. Claims are based on a reimbursement policy.
2. Claims for reimbursement must be submitted monthly.
3. Reimbursement will be made only on authorized items listed in the grant award budget or on items pre-approved by your program manager.
4. All claims must have supporting documentation balancing to the amounts being claimed for each category. Only authorized categories will be reimbursed.
5. Reimbursement for film processing must be documented with a case number.
6. Confidential Funds must follow the guidelines as outlined in Appendix F.
7. Reimbursement payments will be reviewed upon receipt and adjusted to correct errors, including but not limited to previous overpayments, mathematical errors, and deduction of non-supported or un-allowable expenditures.
8. Funds may be withheld or terminated and future grant funding may be denied if the subgrantee has not complied in a timely manner with the terms and conditions of the grant award, including filing of all required reports.
9. The final Financial Report (NCA-003) is due ninety (90) days after the closing date of the grant. Failure to file required reports within specified time limitations will result in non-payment of final claim. Funds not expended will be reverted to OCJA.



## Personnel Costs

- A. Personnel costs include salaries, overtime, fringe benefits, uniform allowance and other employee-related direct costs. Bonuses, commissions, gifts and incentives are not reimbursable expenses.
- B. Time and Attendance Records - Accurate time and attendance records are required to be maintained on all personnel whose salary is charged to the project. Where salaries apply to execution of two or more grant programs or cost activities, a proration of costs to each activity must be made based on time and/or effort reports. These records should contain the following information:

1. Employee's name and title
2. Dates (day, month & year) and hours charged to project
3. Hourly wages

The subgrantee may use any form that provides the above information. IN NO CASE IS DUAL COMPENSATION ALLOWABLE.



- C. Information required for reimbursement:
1. The subgrantee must attach support documentation for each claim to justify personnel costs. This could be in the form of a pay stub, payroll printout or comparable documentation showing hours worked, gross salary, overtime, insurance and other benefits.
  2. Overtime must be provided for in the approved project budget, or prior approval must be obtained from OCJA before a significant amount of overtime is worked.
- D. An agency must have employee policies and procedures in place. If a unique payroll situation is encountered such as a termination settlement, contact OCJA for guidance on allowable costs.

## Contractual Services

- A. Independent Contractor Services must follow state and federal regulations. NRS 284.173(2) defines an Independent Contractor as "a natural person, firm or corporation who agrees to perform services for a fixed price according to his or its own methods without subjection to the supervision or control of the other contracting party, except as to the results of the work, and not as to the means by which the services are accomplished." Subgrantees are responsible for ensuring contractors understand all regulations and deadlines.
- B. Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the market place. Consideration will be given to compensation including fringe benefits for those individuals whose employers do not provide the same. In addition, when the rate exceeds \$450 (excluding travel and subsistence costs) for an eight-hour day, a written PRIOR APPROVAL by the appropriate federal agency is required. Contact your Program Manager for details. Prior approval requests require additional justification. An eight-hour day may include preparation, evaluation, and travel time in addition to the time required for actual performance. Please note, however, this does not mean that the rate can or should be \$450 for all consultants. Rates should be developed and reviewed on a case-by-case basis and must be reasonable and allowable in accordance with OMB cost principles. Approval of consultant rates in excess of \$450 a day that are part of the original application with appropriate justification and supporting data will be approved on a case-by-case basis. The following is the policy in regard to compensation of various classifications of consultants who perform like-type services.
  - 1. Transportation and subsistence costs for travel may not exceed the state travel rates and regulations.
  - 2. Dual compensation is not allowed.
- C. Consultants employed by state and local governments will only be allowed when the unit of government will not provide their services without cost. In these cases, the rate of compensation is not to exceed the daily salary rate paid by the unit of government.

#### D. Contract Review

1. Contracts for more than \$1,000 but less than \$100,000 per year must be bid at least every four years.
2. Contracts for more than \$100,000 per year must be bid at least every two years.
3. If you believe a sole source situation exists, that conviction must be demonstrated to the satisfaction of OCJA. All sole source contracts more than \$2,500 but less than \$100,000 per year must have prior OCJA approval and those for \$100,000 or more must have prior federal agency approval. Sole source contracts are covered under *Section XVI Procurement of Goods or Services*, later in this manual.





## Travel Reimbursement

- A. Domestic travel costs are allowable as expenses by grant project employees who are in travel status on official project business if such travel is included in the project budget and travel takes place within the grant period.
- B. State regulations will prevail. Travel expenses will be reimbursed at the state rate unless the subgrantee agency rates are less. Personnel must be at least 15 miles from their duty station to receive per diem (meal) reimbursement. The following state rates are subject to change at the discretion of the legislature:

### In-State Travel Reimbursement Rates as of July 1, 2002

Per diem:	Breakfast	\$ 5.50
	Lunch	\$ 6.50
	Dinner	\$ 14.00
	Incidentals	\$ 2.00
	Lodging	\$58.00 per night



The above amounts include tax. No receipts are necessary for mileage, lodging or per diem. Receipts **ARE** required for airline tickets, parking and ground transportation.

People who are required to travel on weekends (Friday and Saturday) to serve the needs of the public are entitled to reimbursement of lodging expenses to a maximum of \$82.00 per night. Receipts must accompany reimbursement requests.

### Out-of-State Travel Reimbursement Rates as of July 1, 2002

Per diem:	Breakfast	\$ 5.50
	Lunch	\$ 6.50
	Dinner	\$ 14.00
	Incidentals	\$ 2.00
	Lodging	\$82.00 Maximum*

\* In New York, San Francisco, Washington DC and vicinity, Chicago, Dallas, Denver and Los Angeles, the maximum rate will be \$150.00 plus tax. Lodging receipts must accompany reimbursement requests. When requesting reimbursement for higher room rates, the employee must get pre-approval from OCJA.

Out-of-State travel costs will be allowed as a direct cost of a project if:

1. The out-of-state travel was approved in the project agreement and is directly related to the success of the project.
2. The person(s) traveling is a grant project employee. No more than three (3) persons may travel out-of-state to any one conference or training unless PRIOR APPROVAL has been obtained from OCJA.
3. Receipts are required for lodging, airline tickets, and ground transportation
4. Exceptions to maximum lodging must be justified, i.e. staying where the conference or training is held, and be PRE-APPROVED by OCJA.



C. Overnight lodging within 50 miles of principal duty station will not be allowed unless the following applies:

1. Inclement weather conditions make travel hazardous.
2. Individuals involved are serving as conference hosts responsible for arrangements.
3. An official meeting is held adjourning after 10:00 PM. Proof in the form of an agenda, meeting minutes, etc., must accompany the reimbursement request.
4. A duty assignment is related to grant activities.

D. Rules applicable to In-State and Out-of-State Travel

1. Reimbursement of meals will be based upon the following travel status criteria:
  - a. If travel status commences at or before 6:30 a.m. breakfast may be claimed.
  - b. If travel status commences at or before 11:30 a.m. and terminates

- after 1:00 p.m. lunch may be claimed.
- c. If travel terminates at or after 6:30 p.m. dinner may be claimed.
2. When registration fees provide for meals, reimbursement for those meals will not be allowed. **A copy of the agenda for each conference or workshop must be submitted with each claim for travel reimbursement.**
  3. When meals are included in-flight as part of the air fare, those meals will not be reimbursed. **Copies of tickets and agendas must be submitted with claim for reimbursement.**
  4. Car rentals must be justified and **PRE-APPROVED** by OCJA.
  5. Insurance for car rental is not allowable.
  6. If a private vehicle is used for personal convenience \$.18 per mile will be reimbursed.
  7. If a private vehicle is used for the convenience of the agency \$.36 per mile will be reimbursed.
- E. When submitting a claim for travel reimbursement complete information is needed to avoid delays in processing. A state travel claim form is included in Appendix I. Sub-grantees may copy and use this form or any other form which provides the same information. Please pay particular attention to:
1. Purpose, dates and times of **actual** travel.
  2. Complete backup documentation. Only reimbursement for actual costs incurred will be allowed. Do **not** send travel advance documentation.
  3. Travel claims must be completed, signed by both the employee and supervisor and dated after completion of travel.
  4. **Travel claims must not be submitted for reimbursement until travel has been completed and paid for by the agency.**



## Training

- A. Training must be approved in the project agreement, be necessary for the success of the project, and be for a project employee. *(No more than three (3) persons may attend an out-of-state training without prior approval.)*
- B. All costs incurred to attend training are incorporated in this expenditure category and must follow state travel regulations and rates, unless local rates are more stringent.
- C. Reimbursement for training costs may not be submitted until training has been completed and paid for by the agency.

## Operating

Allowable operating expenses are defined as necessary expenditures exclusive of personnel salaries, benefits and equipment. Such expenses may include specific items directly charged to the project. Expenses must be necessary to the operation of the project (grant-related) and be incurred during the grant period.

- A. All purchases must be necessary to the operation of the project. Receipts or invoices are required for all purchases and/or payments.
- B. **BJA requests all equipment and product purchase should be American made.**
- C. Procedures for submitting invoices for reimbursement are as follows:
  - 1. Invoices with multiple charges should have the amount charged to the project circled or highlighted to show the amount to be reimbursed.
  - 2. The Fiscal Officer should set up controls to ensure duplicate invoices are not submitted for payment.
  - 3. Reimbursement will not be made unless there is evidence goods or services have been received, i.e., copy of check, date and signature of the receiver.

## Equipment/Property Management/Inventory

The State of Nevada Administrative Manual (S.A.M.) and the Department of Justice Financial Guide prescribe rules and regulations governing the purchase and disposition of property that will prevail unless local rules and regulations are more restrictive. For your convenience, S.A.M. is available on line at <http://budget.state.nv.us/sam2002.pdf>.

- A. Definition of Equipment : Any item costing \$250 or more, and having an anticipated useful life of more than one year. OCJA has the authority to regulate any property or inventory under the cost of \$250 as deemed prudent or necessary.
- B. The subgrantee will maintain property records, inventory control, and maintenance procedures for all non-expendable property purchased all or in part with grant funds. An inventory report form must be completed and submitted to OCJA when requesting reimbursement for equipment.
- C. Title of Property : Title to all property purchased with grant funds will be considered the property of the subgrantee agency. The subgrantee will maintain title on property as long as there is a need for the property in accomplishing the purpose of the project, whether or not the project continues to be supported by federal funds.

If OCJA determines the equipment/property is being used for non-project related functions, title to the property will be vested to the State of Nevada who will seek to have the property used for crime control or system improvement purposes elsewhere in the state.

- D. Upon completion of grant funding for a project, the subgrantee must submit a report with a final inventory list to OCJA addressing:
  - 1. Whether the program will continue after federal funding ends.
  - 2. Whether the equipment will continue to be used in a project related capacity.

E. Disposition of Equipment or Property usually takes one of three forms.

1. Using existing property in a sale or trade to obtain a newer model or to upgrade existing equipment. When this situation occurs, OCJA must be made aware of such transaction. OCJA will determine if the new equipment is applicable to the project and amend the equipment record to reflect the changes. This includes vehicles purchased with grant funds.
2. When a subgrantee determines there is no further use for equipment, OCJA and the subgrantee must assess if the fair market value is more than \$1,000. If it is jointly agreed the value is less than \$1,000, the proper paperwork is filed and the subgrantee agency becomes the sole owner of that property. If the fair market value is determined to be \$1,000 or more, OCJA has the right to transfer equipment to another project to be used in Department of Justice related functions. OCJA assesses each case individually.
3. If subgrantees request property be transferred within their agency to a program unrelated to the Department of Justice funded project, an assessment must be made to determine the equipment's fair market value. If the fair market value is determined to be \$1,000 or more, OCJA has the right to transfer the equipment to another project to be used in Criminal Justice related functions. OCJA assesses each case individually.
4. Compensation will be computed by applying the percentage of federal participation in the cost of the original project to the current fair market value of the property.



## Procurement of Goods or Services

The primary objective is to obtain materials, supplies, services and equipment at the most reasonable cost to the taxpayer, to supply the agency as quickly as possible, and to afford vendors competitive opportunity. All procurement transactions will be conducted in a manner to provide, to the maximum extent practical, open and free competition. To ensure maximum open and free competition, bidders' lists should be maintained and updated as required. Advertising of competitive requirements in local newspapers and trade publications is important in order to achieve more effective competition.

Local preference laws/ordinances have always required special attention by the awarding agency when there are federal dollars involved. Accordingly, recipients and sub-recipients will conduct procurement in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences.



OCJA implemented the Federal Assistance Liaison Connecting Officials of Nevada's Networking Equipment Support Team (FALCON'S NEST) equipment procurement program in an effort to reduce equipment costs. OCJA and BJA strongly urge contacting this office before expending grant money for equipment purchases. It will be determined if your needs might be met through the Excess Personal Property Program (also called the 1033 Program) or the Law Enforcement Equipment Purchasing Program (also called the 1122 Program). These

programs make new and excess equipment available at a reduced cost to state and local law enforcement agencies. For additional information, visit the web site at <http://ps.state.nv.us/falcon/>.

If the agency is not using the Excess Personal Property Program, the established methods of procurement are:

### A. *Interdepartmental Transfer of Funds*

Normally this applies to state and local governments. In certain instances a viable method to satisfy a requirement is the transfer of funds to another unit of the organization where the capability exists. This can be accomplished under the following conditions:

1. Another part of the organization has the in-house capability to satisfy the requirement.

2. The organization has in existence a contractor currently performing who could effectively satisfy the requirement. This action, however, requires the awarding agency and OCJA to consent to a sole source justification.

*B. Small Purchases*

Relatively simple and informal procurement methods for securing services, supplies, or other property. Simplified informal procedures to cut down procurement lead time for day-to-day support items should be used.

*C. Competitive Sealed Bidding*

Provide for publicly solicited bids and a firm fixed-price contract to be awarded to the lowest bidder. The bid must conform to all the material terms and conditions of the invitation for bids. This method is recognized as the preferred method of procurement and is properly used when the following conditions exist:

1. The requirement can be described and is finite and specific in detail, with no unknowns or contingencies.
2. There is good likelihood competition is readily available among interested contractors which could satisfy the requirement.
3. There is enough time available to issue the solicitation, conduct a public bid opening, and award the contract to the lowest responsive and responsible bidder.

*D. Negotiation*

When the prerequisite for competitive sealed bidding cannot be met, negotiations must be initiated. The technique of competitive proposals is usually conducted with more than one source submitting an offer and either a fixed price or cost reimbursement type contract being awarded. The procedures involve developing a performance Statement of Work listing requisite requirements to accomplish the contract. The performance Statement of Work should be written in a straightforward manner and, as a minimum, should contain the following:

1. Background providing necessary introductory information or evolution of the requirement.
2. Objective/scope of work detailing broad parameters that are requisite for contract performance or to effectively satisfy the requirement.
3. Tasks with accompanying deliverables should be indicated in a logical sequence as



the grantee perceives the requirement.

4. A delivery schedule in increments as required to satisfy the requirement.
5. Acceptance and approval procedures should be indicated.

Develop the Request for Proposal containing at least the basic elements specified above. Before release advertise the solicitation in accordance with state or local procedures.

#### E. *Sole Source Contracting*

1. Procurement by noncompetitive proposals is procurement through the solicitation from only one source. Both the A-102 Common Rule and OMB Circular A-110 are quite clear regarding the necessity to have open and free competition to satisfy contractual requirements. Recipients may make the initial determination that competition is not feasible if one of the following circumstances exists:
  - a. The item on service is available only from a single source.
  - b. The public exigency or emergency of the requirement will not permit a delay resulting from a competitive solicitation.
  - c. After solicitation of a number of sources, competition is considered inadequate.
2. In any event, documentation reflecting actions taken and the position of the grantee is extremely important in order to establish an audit trail. A justification for non-competitive (sole source) procurement must include the following:
  - a. Briefly describe the program, what is being contracted and how the contract affects the program.
  - b. Explain why it is necessary to contract noncompetitively and include the following: (a) expertise of the contractor; (b) management; (c) responsiveness; (d) knowledge of the program; (e) experience of contractor personnel; (f) results of a market survey to determine competition availability or if one was not conducted, why not.
  - c. Time constraints: (a) when contractual coverage is required and why; (b)

impact on the program if dates are not met; (c) how long would it take another contractor to reach the same level of competence. (Equate to dollars, if desired).

- d. Uniqueness.
- e. A declaration that this action is in the best interest of the agency.

F. *Automatic Data Processing Equipment (ADP) and Software*

Chapter 15 (see Appendix G) of the OJP Financial Guide specifically outlines the requirements for subgrantees involved in the development of criminal justice information systems. Please read the previously referenced material for details and adhere to the outlined instructions. An ADP Procurement Review Form has been included in Appendix G and must be completed and returned to OCJA for approval before the purchase.

## Contract Provisions

A written contract must be on file for all cooperative working agreements and professional services. All contracts for evaluation services and all other contracts more than \$2,500 must be reviewed and approved by OCJA before being signed. This policy may be adjusted in individual cases through a condition to the Subgrant Award Contract.

Federal regulations require that contracts made by the awarding agency contain the clauses as enumerated below. Recipients may develop language suited to accommodate a specific contractual situation, providing such clauses meet the intent of the federal clauses.

A. *Disputes*

This clause should provide contractor recourse procedures in the event there is a contractual dispute. The dispute submitted by the contractor shall be in writing to the contracting officer (person signing the contract for the grantee). Procedures will provide at least one additional upper management level for review within the awarding agency. The reply from the recipient will be in writing and include general counsel concurrence (optional).

B. *Reporting*

Any applicable reporting requirements affecting contractual activity to comply with a requirement of the award should be included as a special contract clause developed by the recipient. Of particular importance are Progress/Status/Performance reports (usually on a quarterly basis) required for contracts for research and development, studies, surveys, analyses, etc. Progress reports also play an important role in equating progress to payments or cost reimbursement.

### C. *Patents*

Any discovery or invention that arises during the contract will be reported to the awarding agency. This clause should require the contractor to disclose inventions to the contracting officer within two months after the inventor discloses it in writing to contractor personnel responsible for patent matters. The clause should also contain and identify provisions identifying the grantee against liability, including costs for infringement of any United States patent.

### D. *Rights in Data and Copyrights*

As a rule, contracts that require data to be produced, furnished, acquired or specifically used in meeting contract requirements, must contain terms that delineate the respective rights of the awarding agency and the contractor regarding use, duplication, and disclosure of such data.

### E. *Examination of Records*

This clause shall state that the recipient, the subgrantee, the federal awarding agency, the Comptroller General, or any of their representatives will have access to any books, documents, papers and records of the contractor that are directly pertinent to the contract for the purpose of making audit, examination, excerpts and transcriptions. The clause will further state that the contractor shall retain all required records for three years after the recipient or subgrantees make final payments and all other pending matters are closed.

### F. *Clean Air and Water*

If the contract exceeds \$100,000 the contractor must agree to comply with all requirements of Section 114 of the Clean Air Act and Section 308 of the Clear Water Act relating to inspection, monitoring, entry, reports and information as well as other requirements specified. The contractor also must agree no work will be done in a facility listed on the Environmental Protection Agency List of Violating Facilities.

### G. *Equal Employment Opportunity*

This clause applies to contracts over \$10,000 and will contain provisions that the contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex or national origin. Affirmative Action clauses will be developed as required by rules and regulations of the Secretary of Labor.

### H. *Termination*

Only the awarding agency has the right to terminate the contract. There are two types of termination:

1. End for Convenience - A contract is terminated due to reasons known to the grantee, i.e., program changes, insufficient funding, etc. This type of termination is used when the contractor is not in violation of the contract.
2. Termination for Cause - A contract is terminated due to actions by the contractor, i.e., failure to perform, slipped schedules, etc.

The awarding agency has the option of tailoring the termination clause to fit the type of contract. The awarding agency, by written notice, may terminate the contract in whole or in part when it is in the awarding agency's interest. Termination settlements will be accommodated by negotiations carefully planned to achieve an equitable resolution.

*I. Contracting with Small and Minority Firms , Women's Business Enterprises and Labor Surplus Area Firms*

Subgrantees will take all necessary affirmative steps to assure that the following firms are used, when possible:

1. Small Business Firms as designated by the Small Business Administration.
2. Firms that are 51% minority owned/operated and designated as a Minority Business Firm.
3. Enterprises which are at least 51% owned by a woman or women.
4. Firms geographically located in distressed labor surplus areas and designated as Labor Surplus Area Firms by the Secretary of Labor.

*J. Protests*

In accordance with sound administrative practice and sound business judgment, subgrantees alone will be responsible for the settlement of all contractual and administrative issues arising out of procurement.

## Budget Revisions

The subgrantee must secure prior written approval from OCJA for any budget revision. A Project Change Request (NCA-004) as well as a written justification for the change must be submitted to OCJA. The subgrantee must receive the signed, approved copy of the Project Change Request from OCJA before implementing the requested change. The only exception to this would be a change in project directors.

Submit a Project Change Request under the following circumstances:

- A. Changing the amount of an approved category. Funds may be moved from one approved category to another with proper justification.
- B. Moving funds into a non-approved category. This requires an essential need for the success of the project. Funds may not be increased, they must be taken from approved categories.
- C. Changing project directors.
- D. Requesting a project period extension

Changes within the same category do not require submission of the Project Change Request form. However, a justification explaining any changes from the approved budget must be submitted to OCJA prior to the change being enacted. Project Change Requests and justifications may be faxed to OCJA. Contact your program manager at OCJA if there are any questions.



# Reporting Requirements



If a project is not operational with **Sixty (60) days** of the original start date of the award period, a report by letter to the Office of Criminal Justice Assistance (OCJA) must outline steps taken to initiate the project, the reason for delay and the expected start date. Further, if a project is not operational within **Ninety (90) days** of the original start date of the award period, a second statement must be submitted to OCJA explaining the delay. Upon receipt of the letter, OCJA may cancel the project and redistribute the funds to other areas. Where extenuating circumstances warrant, OCJA may extend the implementation date of the project past the 90 day period.

Grants require submission of Quarterly Progress Reports. This is the responsibility of the project director. The purpose of the quarterly report is to evaluate the progress of **Goals and Objectives as outlined in the grant application**. Failure to meet this requirement will result in suspension of payment of Monthly Financial Reports. After notification if further noncompliance persists it will be cause to terminate the funding of the project. The Quarterly Report Form (Appendix B) should be used for submission to OCJA. The following should be observed in preparation and submission of Quarterly Progress Reports:

- A. Due Date - Reports are due 30 days after the close of each three-month period. **If there was no activity during the quarter a report must be submitted stating such.** The final report is due 45 days following the close of the grant period. **ALWAYS INCLUDE THE PROJECT NUMBER ON THE FIRST PAGE.**
- B. Submission - Subgrantees must submit three Quarterly Progress Reports and a cumulative final report, including an inventory list and a copy of any surveys, pre & post tests or evaluations, if applicable.
- C. Requirements - Using the required Quarterly Report Form provided to subgrantees will supply OCJA with the information necessary to comply with federal and state regulations. OCJA will return Quarterly Reports if the proper reporting forms are not used. This will delay your financial reimbursements.
- D. Failure to submit a report on time may result in the withholding or disallowance of grant payments, the reduction or termination of grant funds, and/or the denial of future grant funding.
- E. Final Report  
This report is due no later than 45 days after the close of the original or extended grant period. Reports must be written on the Quarterly Report form provided in your grant package. Information you must provide in this report will

include:

1. An overall evaluation of the project as to its performance and impact on the problem statement.
2. The goals and objectives as outlined in the RFP. What did you do to work toward achieving these? Were you successful? Why or why not? Be thorough. Include newspaper clippings that related to the project.
3. Cumulative statistics for the activities of the project period and detailed descriptions of the activities. Include a complete narrative explaining how the statistics relate to the program.
4. An updated equipment inventory for any equipment purchased through this project. Include the physical location and purpose of the equipment.
5. Always include the project number on any documents submitted, including all e-mails.

Failure to submit a report on time and on the proper form may result in the withholding or disallowance of grant payments, the reduction or termination of grant funds, and/or the denial of future grant funding.

**Rejected**

## Grant Extensions

If the project cannot be completed within the period specified in the Subgrant Award Contract (usually 12 months), the subgrantee must submit a written request (with a Project Change Request form) explaining the programmatic reason for the extension of the grant period to OCJA for approval. **This must be submitted at least 60 days prior to the expiration date of the project.** The request should state the reason for this extension and the effect denial of the request would have on the project.



If an extension request is not submitted and approved prior to the expiration date of the project, the original project expiration date stands. Any remaining federal funds will be reverted to OCJA.

When considering the extension request, OCJA will take into consideration the current and past performance of subgrantee, including timely submission of fiscal and quarterly reports as well as the circumstances and justification of the request. Do not assume that the extension will be automatically granted.

**EXTENSIONS WILL NOT BE GRANTED FOR THE SOLE PURPOSE OF EXPENDING ANY REMAINING FUNDS.**

## Grant Closeout Procedures

The closeout of a grant is the process by which a grantor agency determines all applicable administrative actions and all required work of the grant have been completed by the subgrantee and the grantor.

At the expiration date of the project, all remaining costs incurred up to the last day of the grant period must be accumulated and submitted for reimbursement on a final Monthly Financial Report form. All expenses must have been encumbered prior to the grant award end date. This **final** claim is due no later than ninety (90) days after the expiration of the grant period. This claim along with the final quarterly report and equipment inventory form will serve to close out the grant.

The final progress report covers the last reporting period of the grant award period. The report is due to OCJA ***no later than*** forty-five (45) calendar days after the conclusion of the grant award period. **Final payment on the grant will not be made until the final progress report has been submitted.** Funds will be reverted to OCJA and future grant funding may be denied if the agency has not complied with the terms and conditions of the grant award, including filing of all required reports.



## Suspension of Funding

Before grant suspension, reasonable notice and opportunity for hearing will be afforded the subgrantee. The most common grounds for termination of funding are:

- A. Failure to comply with the U.S. Department of Justice regulations.
- B. Failure to comply with the terms and conditions of the grant award, including failure to submit quarterly and/or monthly financial reports.
- C. Failure to comply with applicable state or local requirements.
- D. Misuse of federal funds (*most common is supplanting*).

No suspension shall apply to allowable costs previously incurred by subgrantee and approved by OCJA so long as funds are available for payment of such costs.

## Publicity

Project Directors are encouraged to make the results and accomplishments of their activities available to the public. Prior approval is not needed for publishing the results of an activity under a project; however, the U.S. Department of Justice requires compliance with the *Stevens Amendment*.

The *Stevens Amendment*, specifically section 8146 of the Department of Defense Appropriations Act (signed October 1, 1988), provides:



*When issuing statements, press releases, requests for proposals, bid solicitations, and other documents describing projects or programs funded in whole or in part with federal money, all subgrantees receiving federal funds, including but not limited to state and local governments, will clearly state (1) the percentage of the total cost of the program or project that will be financed with federal money, and (2) the dollar amount of federal funds for the projects or programs.*

All materials publicizing or resulting from award activities shall contain an acknowledgment of the awarding agency assistance. An acknowledgment of support shall be made through use of the following or comparable footnote: "This project was supported by Award No. \_\_\_\_\_ awarded by the U.S. Department of Justice, Office of Justice Programs and the Nevada Department of Public Safety, Office of Criminal Justice Assistance."

OCJA strives to maintain an open and cooperative relationship with the news media, subject to the limitations imposed by law and legitimate governmental needs. Subgrantees are expected to act accordingly. Any release of personal information must be in strict accordance with NRS 481.063, NRS 482.170 and NRS 483.916.

To ensure quality and consistency of communication with the media, the following procedures are intended to provide guidance for those who are required to release information:

1. Initiate and respond to media inquiries, identify and develop public information goals.
2. Inform OCJA of press inquiries deemed significant to any project supported with federal grant funds.
3. Develop overall public relations strategies and programs to enhance the image of any project supported with federal grant funds.
4. Maintain a file of press releases and press clippings of articles relating to any project supported with federal grant funds.
5. Provide copies of all press releases to OCJA either at the time of the release or when the quarterly report is prepared; depending upon the urgency of the release.

When there are any questions concerning the release of information, subgrantee should contact their program manager at OCJA. If there are any conflicts or issues involving the release, OCJA will contact the Department Public Information Office for clarification and resolution.

## Conflict of Interest

The subgrantee will establish safeguards to prevent employees, consultants, or members of governing bodies from using their positions for purposes that are or give the appearance of being, motivated by the desire for private gain for themselves or others with whom they have ties, such as family or business, etc.

Personnel and other officials connected with grant-funded programs shall adhere to the following requirements:

No official or employee of a subgrantee shall participate personally through decisions, approval, disapproval, recommendation, the rendering of advice, investigation, or otherwise in any proceeding, application, request for a ruling or other determination, contract, award, cooperative agreement, claim, controversy, or other particular matter in which award funds (including program income or other funds generated by Federally-funded activities) are used, where to his/her knowledge, he/she or his/her immediate family, partners, organization other than a public agency in which he/she is serving as an officer, director, trustee, partner, or employee, or any person or organization with whom he/she is negotiating or has any arrangement concerning prospective employment has a financial interest or less than an arms-length transaction.

In the use of agency project funds, officials or employees of subgrantees shall avoid any action which might result in, or create the appearance of:

- Using his or her official position for private gain;
- Giving preferential treatment to any person, business or organization;
- Losing complete independence or impartiality;
- Making an official decision outside official channels; or
- Affecting adversely the confidence of the public in the integrity of the government or the program.

## Drug-Free Workplace

The certification regarding drug-free workplace requirements, a copy of which is found in the RFP, applies to **all** state agencies (not local agencies) who are recipients of federal funding under the Anti-Drug Abuse Act.

This certification is required by the regulations implementing the Drug-Free Workplace Act of 1988, CFR Part 67, Subpart F. The regulations published in the May 25, 1990, Federal Register require certification by subgrantees prior to award that they will maintain a drug-free workplace. Subsection 67.630(c) of the regulations provide that a state subgrantee may elect to make one certification in each federal fiscal year. False certification or violations of the certification will be grounds for suspension of payments, suspension or termination of grants, or government-wide suspension or debarment (see 28 CFR Part 67, Section 67.615 and 67.620). *(Although not a federal requirement, this condition is passed on to sub-recipients by OCJA.)*

## Lobbying Restrictions

All federal grant recipients must certify that:

*No federal appropriated funds have been paid or will be paid, by or on behalf of the subgrantee, to any person for influencing or attempting to influence an officer or employee of congress, or an employee of a member of Congress in connection with the awarding of any federal contract, the making of any federal grant, making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan or cooperative agreement.*

If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this federal contract, grant, or cooperative agreement, and the subgrantee receives federal funds exceeding \$100,000 from all sources, the subgrantee will complete and submit standard Form-LLL, "Disclosure Form to Report Lobbying" in accordance with its instructions. This form is available from OCJA.

## Audit Requirements

Pursuant to OMB Circular A-133, as revised June 30, 1997, which rescinds Circular A-128 and supercedes the prior A-133, subgrantees have the responsibility to provide for an audit of their activities funded by a grant. The following is a list of key points of the audit requirements:

- A. The subgrantee must provide:
  - 1. The identity of the organization conducting the audit.
  - 2. The anticipated date the completed audit report will be sent to OCJA.
- B. All audits must be in compliance with OMB Circular A-133.
- C. Any state or local government agency receiving more than \$300,000 in federal money from **ALL** sources, is required to submit a Single Audit report each year. Information on the Single Audit can be found in OMB Circular A-133.
- D. Any state or local government agency receiving less than \$300,000 in federal money from **ALL** sources, has the option of submitting a Single Audit **or** a separate program audit each year.
- E. Whether or not your agency falls within the Single Audit Act requirements, all Department of Justice funded projects are subject to audits by the federal government and OCJA at any time. You must permit and cooperate with any state or federal audits by ensuring the availability of all records, equipment, and the availability and cooperation of staff.
- F. In summary, to fulfill your audit obligation, you need to send OCJA all audit reports and the management letter provided by the CPA firm conducting the audit.
- G. Federal Catalogue Numbers or CFDA numbers identifying the various Department of Justice grants are:
  - 1. Byrne Formula Grant 16.579
  - 2. Local Law Enforcement Block Grant 16.592

3.	Violent Offender Incarceration	16.586
4.	Residential Substance Abuse Treatment	16.593
5.	National Criminal History Improvement Program	16.554
6.	Bulletproof Vest Program	16.607

As part of this process, the "Statement of Subgrant Audit Arrangements" found in Appendix D must be completed and returned to OCJA before grant funds may be expended. This is a requirement of each grant award.

#### H. Resolution of Audit Findings

In accordance with the OJP Financial Manual, a written report will be prepared upon completion of the audit.

Failure to have audits done as required may result in the withholding of new awards and/or withholding of funds or termination of active grants.

## Policies & Procedures

The subgrantee must have written policies and procedures covering hiring, termination, conflict of interest, benefits, salary rates, leave, travel, etc. There should also be written procedures regarding the accounting and reporting functions, including but not limited to the following:

- cash receipts and revenue;
- deposits;
- cash disbursements;
- confidential funds;
- payroll;
- equipment;
- purchasing.

In addition, any other policies and procedures related to operating the project should be in writing and included.

## Withholding or Disallowance of Grant Funds

OCJA may withhold grant funds and/or disallow expenditures when the project fails to comply with any term or condition of the grant award or program guidelines. This may include, but is not limited to:

- Failure to submit the required Monthly Financial Claim Forms in a timely manner;
- Failure to submit the required progress reports in a timely manner;
- Failure to submit the final required reports in a timely manner;
- Failure to resolve audit exceptions on past or current grants in a timely manner;
- Inadequate maintenance of accounting records;
- Failure to cooperate with OCJA staff or representatives to review program and/or fiscal records;
- Failure to resolve supplanting issues.

OCJA may reduce or terminate grant funds for reasons that may include, but are not limited to:

- The project failing to comply with terms or conditions of the grant award;
- During the term of the grant award, the state and/or federal funds appropriated for the purposes of the grant award are reduced or eliminated by the state or federal government.

Should OCJA deem it necessary to reduce or terminate grant funds, the grantee shall be notified by written notice. No such termination or reduction shall apply to allowable costs already incurred by the subgrantee to the extent funds are available for payment of such costs.

Projects which have been previously funded by OCJA will be reviewed for past compliance, including financial management, progress and annual reports, monitoring results, audit reports, and any other relevant documentation or information. Failure to comply with any term or condition of a grant award may result in the denial of future grant awards to any project, its officers, and assigns.

## Appendices

Appendix A	Monthly Financial Report
Appendix B	Quarterly Progress Report
Appendix C	Project Change Request
Appendix D	Statement of Subgrant Audit Arrangements
Appendix E	Property Record
Appendix F	Confidential Funds
Appendix G	ADP Equipment Procurement Form
Appendix H	OMB Circular A-133 Single Audit Act
Appendix I	State of Nevada Travel Policy





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